



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

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Jerry L. Tritz, Esq.
CJA Case-Budgeting Attorney
Second Judicial Circuit of the United States
United States Courthouse
40 Foley Square, Room 2904
New York, New York 10007

*Re: Application of Sales Tax to Purchases of Printing Services
Our File No. L-22708*

Dear Mr. Tritz:

This letter responds to your inquiry about whether purchases of certain printing services by the United States Court of Appeals for the Second Circuit would be subject to New York State and local sales taxes. We conclude that these services would not be subject to tax.

The Criminal Justice Act Attorney Panel of the United States Court of Appeals for the Second Circuit ("CJA Panel") consists of attorneys who voluntarily represent indigent defendants before federal courts in the Second Circuit. CJA Panel members are private attorneys who apply to join the CJA Panel list.

The Second Circuit is considering changing the way it pays for appellate printing services rendered to CJA Panel members. Currently, CJA Panel members purchase printing services from an appellate printer and are reimbursed for these services by the Second Circuit through a voucher system. Under the proposed plan, an appellate printer would directly bill the Second Circuit immediately after that printer finishes rendering services to a CJA attorney.

Tax Law § 1116(a)(2) exempts a federal government entity from sales tax when that entity acts the purchaser, user, or consumer of otherwise taxable property or services. Under the proposed plan, the Second Circuit would be acting as the purchaser of the printing services. Thus, the Second Circuit would be exempt from State and local sales taxes on purchases of appellate printing services for CJA attorneys. This exemption would be claimed by presenting a government purchase order or voucher to the vendor. *See* 20 NYCRR § 529.3(b)(2).

Should you have any questions, feel free to contact me at any time. I can be reached at (518) 530-4543.

Very truly yours,

AMANDA HILLER
Deputy Commissioner and Counsel

By: 
MARY ELLEN LADOUCEUR
Director, Legislation & Guidance Unit